

## **INTERIM IRM PROCEDURAL UPDATE**

**DATE:** 10/27/2009

**NUMBER:** WI-21-1009-0910

**SUBJECT:** Form 8109-B, FTD Coupons

**AFFECTED IRM(s)/SUBSECTION(s):** 21.3.4

**CHANGE(s):**

IRM 21.3.4.9(5). Provide Form 8109-B only if the taxpayer is not required to use the Electronic Federal Tax Payment System (EFTPS). Forms should be completed with the taxpayer's EIN and address, and given only to the taxpayer or taxpayer's authorized representative. See IRM 21.7.1.4.8.4, Forms 8109/8109-B, FTD Coupons, IRM 21.7.1.4.8.4.1, Resolving Inquires FTD Coupons and IRM 21.7.1.4.8.4.2, for complete procedures.